IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE T.R.RAMACHANDRAN NAIR

MONDAY, THE 20TH AUGUST 2007 / 29TH SRAVANA 1929

OP.No. 9874 of 2000(A)

PETITIONERS:
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1. **A.M. MOIDDEEN, S/O. ALI,**
   AGED 48 YEARS,
   RESIDING AT VADAKKETHUDI HOUSE,
   P.O. KARUVAMBRAM,
   MALAPPURAM DISTRICT.

2. **KHADEEJA M.,**
   W/O. A.M. MOIDEEN,
   RESIDING AT VADAKKETHADI HOUSE,
   P.O. KARUVAMBRAM,
   MALAPPURAM DISTRICT.

BY ADV. SRI.K.M.SATHYANATHA MENON.

RESPONDENTS:
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1. **T.P. VIJAYAKUMAR,**
   MELAKKAM, POST KARUVAMBRAM,
   MALAPPURAM DISTRICT.

2. **TAHSILDAR,**
   REVENUE RECOVERY, MANJERI,
   MALAPPURAM DISTRICT.

3. **THE DISTRICT COLLECTOR, MALAPPURAM.**

BY GOVERNMENT PLEADER SRI. K.V. MANOJ.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 20/08/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. NO. 16430/2000 IN O.P. 9874/2000

DISMISSED

20/08/2007. **SD/- T.R.RAMACHANDRAN NAIR, JUDGE.**

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P.1: COPY OF THE REGD. DOCUMENT IN FAVOUR OF THE P.1. EXECUTED BY THE R.1. AS DOCUMENT NO. 1704/90 DTD. 22/05/90.

EXT.P.2: COPY OF THE REGD. DOCUMENT IN FAVOUR OF THE P.2. EXECUTED BY THE R.1. AS DOCUMENT NO. 1705/90 SRO MANJERI DTD. 22/05/1990.

EXT.P.3: COPY OF THE REGD. DOCUMENT IN FAVOUR OF THE R.1. DTD. 11/07/1978.

EXT.P.4: COPY OF THE DEMAND IN FORM NO. 10 TO THE PETITIONERS ISSUED BY THE R.2. FOR THE YEAR 1999-2000.

EXT.P.5: COPY OF THE ANOTHER DEMAND NOTICE DTD. 23/03/2000 ISSUED BY THE R.2. TO THE PETITIONERS.

EXT.P.6: COPY OF THE ANOTHER DEMAND NOTICE DTD. 23/03/2000 ISSUED BY THE R.2. TO THE PETITIONERS.

RESPONDENT'S EXHIBITS: **NIL.**

//TRUE COPY//

prv.

T.R. Ramachandran Nair, J.

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O.P.NO.9874 of 2000-A

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Dated this the 20th day of August, 2007

JUDGMENT

The petitioner has approached this court challenging the revenue recovery proceedings initiated, as evidenced by Exts.P4 to P6, for realisation of building tax. The first petitioner has purchased 2 ½ cents of property with two shop rooms, one room behind that shop room and two up stair rooms as per Ext.P1 registered document. The second petitioner has also purchased the same extent of property with two shop rooms and the up stair building. This was purchased as per Ext.P2. The petitioners have got a further case that after purchase of the property as per Exts.P1 and P2, they sold the property to another individual, viz., Shri Cheradthodu Muhammed by registered document Nos.36 and 38 of 1995 of S.R.O., Manjeri and that they have not constructed any building in between. In these circumstances, it is pointed out that they are not liable to pay any amount towards building tax as demanded in Exts.P4 to P6. It is also averred that no final orders have been communicated to them which has deprived their right to file an appeal against the same.

2. By order dated 12.12.2005, the Tahsildar was directed by this

court to file a statement justifying the assessment in the names of the persons stated therein. It was also directed that he will specifically mention the enquiry conducted and the basis of completion of assessment in the name of the three persons named therein. But no statement has been filed as directed above.

3. No counter affidavit has been filed by the respondents.

4. In the light of the contentions raised by the petitioner, the Tahsildar is directed to communicate to the petitioners the basic order upon which Exts.P4 to P6 have been issued, within one month from the date of receipt of a copy of this judgment. If the orders are adverse to the petitioners, they will be entitled to file an appeal reckoning the period from the date of receipt of the order, within the time allowed by the statute. The interim order granted by this court on 29.3.2000 will continue in force till the order as directed above, is communicated to the petitioners.

The original petition is allowed as above. No costs.

(T.R. Ramachandran Nair, Judge.)

kav/

T.R. Ramachandran Nair, J.

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O.P. No.9874 of 2000-A

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JUDGMENT

20th August, 2007.